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N THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Yoshiaki WATANABE et al.

Group Art Unit: 3744

Application Number: 10/594,275

Examiner: William Charles Doerrler

Filed: September 26, 2006

Confirmation Number: 3410

For: THERMOACOUSTIC APPARATUS

Attorney Docket Number:

063030

Customer Number:

38834

AMENDMENT UNDER 37 C.F.R. §1.111

Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 May 26, 2009

Sir:

This paper is filed in response to the Office Action dated February 26, 2009.

Amendments to the Claims begin on page 2 of this paper.

Amendments to the Drawings begin on page 5 of this paper.

Remarks begin on page 6 of this paper.